



LCPA Peer Review Program
Administered in Louisiana by the
Society of Louisiana CPAs



AICPA Peer Review Program
Administered by the
Society of Louisiana CPAs

October 27, 2008

Jim Martin, CPA
Jim Martin, CPA
5421 Lapalco Blvd. Ste. A
Marrero, LA 70072-4152

REVIEW# 269305

Dear Mr. Martin:

The Peer Review Committee of the Society of Louisiana CPAs considered your firm's most recent peer review report and has asked that I correspond with you regarding this review.

The committee accepted your firm's peer review report on October 27, 2008. The committee has asked me to convey its congratulations to the firm.

Your next review is expected to be complete and submitted to the Society by **September 30, 2011**. If the due date is during a busy time, you can arrange to have your review a few months earlier.

If the firm at any time after the year end of this peer review performs or is engaged to perform any engagements under the SAs, Governmental Auditing Standards or examination engagements under the SSAEs, you must immediately notify us so that we may determine if the firm should have a different due date that includes such engagements in accordance with the Standards for Performing and Reporting on Peer Reviews.

The completion of your peer review exempts your firm from the State Board's Positive Enforcement Program under a cooperative arrangement between the Society and the Board. The only exception to this situation is for firms with ongoing investigations regarding quality of work by the Board. You are not required to submit a copy of the peer review report to the Board. However, if your firm is a member of the Division for CPA Firms, you will be asked to submit a copy to the State Board with the annual license renewal.

Please take a few minutes to complete the enclosed evaluation form concerning the administration of the peer review program. Your opinion is important to us.

Thank you for your continued cooperation and support of the profession's practice monitoring programs. If you have any questions or concerns, please do not hesitate to contact me (504) 586-8866 or Stacey Lockwood slockwood@lcpa.org or 504-904-1136 at the Society.

Sincerely,

SOCIETY OF LOUISIANA CPAs

Lindsay J. Calub, CPA
Peer Review Committee Chairman

Cc: Joseph P. Vincent, Jr., CPA

Enclosure

AICPA LOUISIANA SOCIETY PEER REVIEW PROGRAM

Reviewed Firm's Evaluation of the Peer Review Program

Reviewed Firm: **Jim Martin, CPA**

Team Captain's Name: **Joseph P. Vincent, Jr., CPA**

On a scale of 5 to 1, please circle the best expression of your feelings on each statement. 5=Strongly Agree, 4=Agree, 3=Undecided, 2=Disagree, 1=Strongly Disagree.

1.	The reviewer conducted the review in a professional manner.	5	4	3	2	1
2.	The reviewer was able to obtain a general understanding of the firm's quality control system.	5	4	3	2	1
3.	The reviewer clearly explained the review process.	5	4	3	2	1
4.	The reviewer clearly explained the findings in the letter of comments and provided practical recommendations to address the findings.	5	4	3	2	1
5.	The reviewer offered to review the letter of response and provided useful comments.	5	4	3	2	1
6.	The selection of engagements appeared appropriate.	5	4	3	2	1
7.	The reviewer provided helpful suggestions to improve the firm's practice.	5	4	3	2	1
8.	The review should be expanded to cover tax and management consulting services.	5	4	3	2	1
9.	The Society's administration of the program was effective and professional.	5	4	3	2	1

Comments on the Reviewer:

Comments About the Program:

Comments on the Staff:

Signature_____Position_____Date_____